

YEAR

2002

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

CALIFORNIA FORM

3805P

For calendar year 2002 or
fiscal year beginning month _____ day _____ year 2002, and ending month _____ day _____ year _____.

First name _____		Initial _____	Last name _____		Your social security number _____			
Present home address (number and street or rural route) _____				Apt. no. _____	PMB no. _____		Check this box if this is an amended return <input type="checkbox"/>	
City, town, or post office _____				State _____		ZIP Code _____		

Part I Additional Tax on Early Distributions – Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	_____
2	Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions <input type="checkbox"/> <input type="checkbox"/>	2	_____
3	Amount subject to additional tax. Subtract line 2 from line 1	3	_____
4	Tax due. Multiply line 3 by 2½% (.025). Enter here and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	4	_____

Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

Part II Additional Tax on Distributions from Coverdell Education Savings Accounts (ESAs) or a Qualified Tuition Program (QTP) Not Used for Educational Expenses – Complete this part if a distribution was made from your Coverdell ESA or QTP and was not used for educational expenses.

5	Distributions included in income from Coverdell ESAs or QTPs from federal Publication 970, Worksheet 5-3, line 16	5	_____
6	Distributions included on line 5 that are not subject to additional tax. See instructions	6	_____
7	Amount subject to additional tax. Subtract line 6 from line 5	7	_____
8	Tax due. Multiply line 7 by 2½% (.025). Enter here and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	8	_____

Part III Additional Tax on Distributions from Archer Medical Savings Accounts (MSAs) – Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

9	Taxable Archer MSA distribution from federal Form 8853, line 10	9	_____
10 a	If you meet any of the exceptions to the 10% tax (see instructions), check here	10a	<input type="checkbox"/>
b	Otherwise, multiply line 9 by 10% (.10). Enter the result here and include it in the total on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	10b	_____
11	Additional tax due from Medicare+Choice MSA distributions. Enter the amount from federal Form 8853, line 15b on this line. Also include this amount in the total on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Long Form 540NR filers, see instructions	11	_____

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's signature.

Your signature _____	Date _____
X Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)	Paid preparer's SSN/PTIN _____

Firm's name (or yours if self-employed) and address _____	FEIN _____
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Instructions for Form FTB 3805P

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

What's New

For taxable years beginning on or after January 1, 2002, California law was changed to clarify the method used to calculate loss carryovers, deferred deductions, and deferred income for nonresident and part-year resident taxpayers. This new law changes the tax computation to recognize those items, and establishes a new method to determine percentages for computing tax for all nonresidents and part-year residents. Beginning this year, the nonresident tax forms (Long and Short Form 540NR) have been revised to more clearly show that nonresidents pay tax to California only on their California taxable income. For further information, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency.

General Information

In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2001. Therefore, California has conformed to the income tax changes made to the IRC by the federal Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206), the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Surface Transportation Revenue Act of 1998 (Public Law 105-178), the Ricky Ray Hemophilia Relief Fund Act of 1998 (Public Law 105-369), the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (Public Law 106-519), the Consolidated Appropriations Act of 2001 (Public Law 106-554), and to technical corrections made by the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16). However, there are continuing differences between California and Federal law. California has not conformed to some of the law changes made by the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16) or the federal Job Creation and Worker Assistance Act of 2002 (Public Law 107-147).

A Purpose

Use this form to report any additional tax you may owe on an early distribution from an IRA, other qualified retirement plan, annuity, a modified endowment contract, or a medical savings account (MSA).

B Who Must File

You **must** file form FTB 3805P if you:

- Received an early taxable distribution from a qualified retirement plan and a distribution code other than 2, 3, or 4 is shown in box 7 of federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.;
- Owe the tax on early distributions from your IRA, other qualified retirement plan, annuity, or modified endowment contract and you incorrectly have an exception code in box 7 of Form 1099-R;
- Owe a tax because you received distributions from a Coverdell ESA in excess of amounts you spent for educational expenses (complete Part II);
- Received taxable distributions from an Archer MSA; or
- Meet an exception to the tax on early distributions and distribution code 2, 3, or 4 is **NOT** shown or is incorrect on Form 1099-R. (You must file even if you do not owe any tax.)

You **do not** have to file form FTB 3805P if you:

- Rolled over the taxable part of all distributions you received during the year into another qualified plan within 60 days of receipt; or
- Received an early distribution from your plan but meet an exception to the tax (distribution code 2, 3, or 4 must be correctly shown on federal Form 1099-R).

California and federal laws are the same for the tax on early distributions except for the rate of tax assessed. However, the amount of an IRA or Keogh distribution included in income may differ for state and federal tax purposes. Also, California does not have taxes similar to the excess contributions tax on traditional IRAs, tax on excess contributions to Roth IRAs, tax on excess contributions to Coverdell ESAs, tax on excess contributions to Archer MSAs, or tax on excess accumulation in qualified retirement plans.

Such federal taxes are figured on federal Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Joint Returns. Each spouse must complete a separate form FTB 3805P for taxes attributable to his or her distribution from a qualified retirement plan as described above. If both spouses owe a tax on early distributions, enter the combined tax from both forms on Form 540, line 36 or Long Form 540NR, line 45.

IRA Contributions. Do not file form FTB 3805P to report a deduction for contributions to your IRA or Keogh plan. See the instructions for Schedule CA (540), California Adjustments — Residents or Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents.

If you made a nondeductible IRA or Keogh contribution in prior years, refer to FTB Pub. 1005, Pension and Annuity Guidelines, for information on how to compute the taxable portion of your IRA distribution subject to the additional tax.

C When and Where to File

If you are required to file a 2002 Form 540, California Resident Income Tax Return or Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, you must attach your 2002 form FTB 3805P to your return.

If you do not have to file Form 540 or Long Form 540NR, but owe a tax on form FTB 3805P or otherwise have to file form FTB 3805P as described in General Information B, Who Must File, you must still complete and file this form with the Franchise Tax Board (FTB) by the due date for filing Form 540 or Long Form 540NR. Send your completed form FTB 3805P and your check or money order payable to the "Franchise Tax Board" for the total of any taxes due. Write your social security number and "2002 FTB 3805P" on your check or money order.

Mail to: FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

If you are paying tax for a previous year, you must complete that tax year's version of form FTB 3805P. If you have filed your Form 540 or Long Form 540NR for the prior year and you have no adjustments to income that require you to file Form 540X, Amended Individual Income Tax Return, file only form FTB 3805P.

If you are filing form FTB 3805P separately from Form 540, Long Form 540NR, or Form 540X, you must sign form FTB 3805P. Include a check or money order payable to the "Franchise Tax Board" for the total amount of any tax due. Write your social security number and "FTB 3805P" on your check or money order.

D Definitions

Qualified Retirement Plan — A qualified retirement plan includes:

- A qualified pension, profit-sharing, and stock bonus plan including a Keogh plan and a qualified cash or deferred arrangement (CODA) described in IRC Section 401(k);
- A qualified annuity plan;
- A tax-sheltered annuity contract; or
- An individual retirement account or an individual retirement annuity.

Note: Coverdell ESAs and Archer MSAs are not qualified retirement plans.

Traditional IRA — An individual retirement account or an individual retirement annuity described in IRC Sections 408(a) and (b), including a simplified employee pension (SEP) IRA, but not including a SIMPLE IRA or a Roth IRA.

SEP IRA — An employer-sponsored plan under which an employer can make contributions to IRAs established for its employees. The term SEP IRA means an IRA that receives contributions made under a SEP. The term SEP includes a salary reduction SEP described in IRC Section 408(k)(6).

SIMPLE IRA — A written arrangement established under IRC Section 408(p) that provides a simplified tax-favored retirement plan for small employers. A SIMPLE IRA can be an individual retirement account or an individual retirement annuity.

Roth IRA — An IRA that meets the requirements of IRC Section 408A. Generally, for purposes of this form, the same rules that apply to traditional IRAs apply to Roth IRAs. For additional information about Roth IRAs, see federal Publication 590, Individual Retirement Arrangements (IRAs), federal Form 8606, Nondeductible IRAs, and FTB Pub. 1005, Pension and Annuity Guidelines.

Early Distributions – Generally, any distribution from your qualified retirement plan, annuity, or modified endowment contract that you receive before you reach age 59½ is an early distribution. The portion of the early distribution that is included in income is subject to an additional 2½% tax. (If the early distribution is from a SIMPLE retirement plan received during the first two-year period beginning on the date you first began participating in the plan, the portion included in income is subject to an additional 6% tax.)

Rollover – A tax-free distribution (withdrawal) of assets from one qualified retirement plan that is contributed to another plan. You must complete the rollover within 60 days following the distribution for it to qualify for tax-free treatment. Any taxable amount not rolled over within 60 days should be included in income and may be subject to an additional 2½% tax. Refer to federal Publication 590 for details.

Tax on Early Distributions. The tax on early distributions from qualified retirement plans does not apply to:

- 2002 IRA contributions withdrawn during the year or 2001 excess contributions withdrawn in 2002 before the filing date (including extensions) of your 2001 income tax return;
- Excess IRA contributions for years before 2001 that were withdrawn in 2002, and 2001 excess contributions withdrawn after the due date (including extensions) of your 2001 income tax return, if no deduction was allowed for the excess contributions, and the total IRA contributions for the tax year for which the excess contributions were made were not more than \$2,000 (or if the total contributions for the year included employer contributions to a SEP, \$2,000 increased by the smaller amount of the employer contributions to the SEP or \$30,000);
- The part of your IRA distributions that represents a return of nondeductible IRA contributions figured on federal Form 8606;
- The part of your IRA distribution that represents a return of nondeductible contributions made before 1987 or annual contributions (not rollover contributions from employer-sponsored plans) plus earnings made as a nonresident;
- Distributions from a traditional IRA that are converted to a Roth IRA;
- Distributions rolled over to another retirement arrangement or plan;
- Distributions of excess contributions from a qualified cash or deferred arrangement;
- Distributions of excess aggregate contributions to meet nondiscrimination requirements for employer matching and employee contributions;
- Distributions of excess deferrals; and
- Amounts distributed from unfunded deferred compensation plans of tax-exempt or state and local government employers. (IRC Section 457 plans.)

See the instructions for line 2 for other distributions that are not subject to the tax.

Coverdell ESAs – A trust or custodial account described in IRC Section 530 that is created or organized in the United States exclusively for the purpose of paying the qualified higher education expenses of the designated beneficiary of the account.

Taxpayers may deposit up to \$500 per year for taxable years beginning before 2002 or \$2,000 per year for taxable years beginning on or after 2002 into a Coverdell ESA for a child under age 18. The total contributions (by all taxpayers) for the child during the tax year may not exceed \$500 for taxable years beginning before 2002 or \$2,000 for taxable years beginning on or after 2002 and each contributor is subject to the contributions limit of IRC Section 530(c) based on adjusted gross income.

Distributions from a Coverdell ESA that exceed the child's qualified higher education expenses in a tax year are generally subject to income tax and to an additional tax of 2½% (figured in Part II of form FTB 3805P).

For additional information, see federal Publication 970.

Archer Medical Savings Accounts (MSAs) – A tax-exempt trust or custodial account set up in the United States exclusively for paying the qualified medical expenses of the account holder or the account holder's spouse or dependent(s) in conjunction with a high deductible health plan (HDHP).

Federal Form 8853 is used to report general information about new MSAs, to figure your MSA deduction, and to figure your taxable distribution for MSAs. California law is the same as federal law regarding MSA contributions and deductions but is different regarding the amount of additional tax on MSA distributions not used for qualified medical expenses. The additional tax is 10% for California.

Therefore, for California purposes, there is no separate form to file to report general information about new MSAs or to figure your MSA deduction. However, if you have a taxable MSA distribution, you must file form FTB 3805P to figure the additional tax.

Specific Line Instructions

Part I — Additional Tax on Early Distributions

Line 1 – Early Distributions Included in Income

Qualified Retirement Plans (including IRAs). Enter the amount of early distributions included in income that you received from a qualified retirement plan, including traditional IRAs and Roth IRAs (and income earned on excess contributions to your IRAs), before you reached age 59½. The amount of the early distributions you must include in income for California purposes may differ from the amount reported on your federal return if the amount of contributions you deducted for California was different than the federal amount. A nonresident or former nonresident will no longer receive a stepped-up basis for annual contributions and earnings attributable to periods of nonresidency. You must report the difference on Schedule CA (540) or Schedule CA (540NR).

For Long Form 540NR filers, the amount entered on line 1 is the taxable amount of early distributions reported on Schedule CA (540NR), line 15, column E, or Schedule CA (540NR), line 16, column E.

Annuity contracts. If you receive any amounts under an annuity contract from distributions made before reaching age 59½, such amounts also may be subject to an additional 2½% tax on the portion which is includible in income. Refer to IRC Section 72(q) and IRS Publication 575, Pension and Annuity Income, for details. Enter on line 1 the distribution included in income.

Modified endowment contracts. In general, if you received any amounts under a modified endowment contract, as defined in IRC Section 7702A entered into after June 20, 1988, from distributions before reaching age 59½, such amounts also are subject to an additional 2½% tax on the part of the distribution that is includible in income. Enter on line 1 the distribution included in income.

Prohibited Transactions. If you engaged in a prohibited transaction, such as **borrowing** from your individual retirement **account** or **annuity**, or pledging your individual retirement **annuity** as security for a loan, your account or annuity no longer qualified as an IRA on the first day of the tax year in which you did the borrowing or pledging. You are considered to have received a distribution of the entire value of your account or annuity at that time. Using your IRA as a basis for obtaining a benefit also is a prohibited transaction. If you were under age 59½ on the first day of the taxable year, enter on line 1 the entire value of the account that represents taxable income.

Pledging of Account. If, during your taxable year, you use any part of your individual retirement account as security for a loan, that part is considered distributed to you at the time pledged. If you were under age 59½ at the time of the pledge, enter the amount pledged on line 1.

Collectibles. If your IRA trustee invested your funds in collectibles, you are considered to have received a distribution equal to the cost of any "collectible." Collectibles include works of art, rugs, antiques, metals, gems, stamps, coins, alcoholic beverages, and certain other tangible personal property. The cost of any collectible in which you invested funds of your IRA in 2002 is deemed to be a distribution to you in 2002. If you were under age 59½ when the funds were invested, enter on line 1 the cost of the collectible included in income.

Exception. Your IRA may invest in U.S. one, one-half, one-quarter, and one-tenth ounce gold coins and one ounce silver coins minted by the U.S. Treasury Department. Beginning in 1999, your IRA can invest in certain platinum coins and certain gold, silver, palladium, and platinum bullion.

Roth IRA Distributions

If you received a Roth IRA distribution, you must generally include on line 1 of form FTB 3805P the amount from your 2002 federal Form 8606, line 21, even if you were age 59½. However, the amount to include on line 1 of form FTB 3805P may be smaller if you have an amount on line 16c of your 1998 FTB Pub. 1005A or on line 18c of the Roth IRA Worksheet on page 8 of your 1999, 2000, 2001, or 2002 FTB Pub. 1005.

In this case, you must recompute the amount to include on line 1 of form FTB 3805P by allocating the amount on your 2002 federal Form 8606, line 21. The amount on your 2002 federal Form 8606, line 21 is allocable to the amounts shown on the following lines, in the order shown (to the extent the amount was not allocable to a distribution from your 1998 federal Form 8606, line 20, your 1999 federal Form 8606, line 19, your 2000 federal Form 8606, line 19, or your 2001 federal Form 8606, line 19).

- Your 1998 FTB Pub. 1005A, line 17.
- Your 1998 FTB Pub. 1005A, line 16c.

(continued on page 3)

- Your 1999 FTB Pub. 1005, page 8, line 19.
- Your 1999 FTB Pub. 1005, page 8, line 18c.
- Your 2000 FTB Pub. 1005, page 8, line 19.
- Your 2000 FTB Pub. 1005, page 8, line 18c.
- Your 2001 FTB Pub. 1005, page 8, line 19.
- Your 2001 FTB Pub. 1005, page 8, line 18c.
- Your 2002 FTB Pub. 1005, page 8, line 19.
- Your 2002 FTB Pub. 1005, page 8, line 18c.
- Your 2002 federal Form 8606, line 23 (completed using California amounts).

Any portion of your 2002 federal Form 8606, line 21, allocable to an amount on any of the lines below is subject to the penalty and must be included on line 1 of form FTB 3805P:

- Your 1998 FTB Pub. 1005A, line 17.
- Your 1999 FTB Pub. 1005, page 8, line 19.
- Your 2000 FTB Pub. 1005, page 8, line 19.
- Your 2001 FTB Pub. 1005, page 8, line 19.
- Your 2002 FTB Pub. 1005, page 8, line 19.
- Your 2002 federal Form 8606, line 23 (completed using California amounts).

Line 2 – Early Distributions Not Subject to Additional Tax

The additional tax does not apply to certain distributions specifically excepted by the IRC. Enter on line 2 the amount not subject to additional tax. In the boxes on line 2, enter the applicable exception number (01 – 11) from the following list.

Long Form 540NR Filers: Enter the portion of the taxable distribution [Schedule CA (540NR), line 15 or line 16] that qualifies for an exception.

No. Exception

- 01** Distribution due to separation from service in or after the year of reaching 55 (applies only to qualified employee plans).
- 02** Distribution made as part of a series of substantially equal periodic payments (made at least annually) for your life (or life expectancy) or the joint lives (or joint life expectancies) of you and your designated beneficiary (if from a qualified employee plan, payments must begin after separation from service).
- 03** Distribution due to total and permanent disability.
- 04** Distributions due to death (does not apply to modified endowment contracts).
- 05** Distribution to the extent you have deductible medical expenses that can be claimed on line 4 of federal Schedule A (Form 1040) (does not apply to annuity or modified endowment contracts).
- 06** Distributions made to an alternate payee under a qualified domestic relations order (applies only to qualified employee plans).
- 07** Distributions made to unemployed individuals for health insurance premiums (applies only to IRAs).
- 08** Distributions made for higher education expenses (applies only to IRAs).
- 09** Distributions made for purchase of a first home, up to \$10,000 (applies only to IRAs).
- 10** Distributions due to an IRS levy.
- 11** Other (see instructions below).

Other exceptions. In addition to the exceptions listed, the tax does not apply to any distributions from a plan maintained by an employer if:

- You separated from service by March 1, 1986;
- As of March 1, 1986, your entire interest was in pay status under a written election that provides a specific schedule for distribution of the entire interest; and
- The distribution is actually being made under the written election.

Also, distributions from annuity contracts are not subject to the additional tax on early distributions to the extent that the distributions are allocable to an investment in the contract before August 14, 1982.

Distributions that are dividends paid with respect to stock described in IRC Section 404(k) are not subject to the additional tax.

Distributions due to an FTB notice to withhold on a qualified retirement plan are not subject to the additional tax.

If any of these exceptions apply, enter the distribution amount on line 2 and exception number 11 in the boxes provided. For additional exceptions applicable to annuity contracts, see IRC Section 72(q)(2) and IRS Publication 575.

Also enter on line 2 the amount of a distribution you received when you were age 59½ or older, if you received federal Form 1099-R for a distribution that incorrectly indicated an early distribution (code 1).

Line 3 – Subtract the amount of distributions not subject to additional tax on line 2 from the amount of early distributions included on line 1. Enter the result on line 3. This is the amount of your distribution subject to tax.

Line 4 – Multiply line 3 by 2½% (.025). However, if any amount on line 3 was a distribution from a SIMPLE IRA received within 2 years from the date you first participated in the plan, you must multiply that amount by 6% (.06) instead of 2½% (.025). SIMPLE distributions are included in box 1 and box 2a of federal Form 1099-R and are designated with a code “S” in box 7.

Enter the total on line 4 and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file Form 540 or Long Form 540NR, see General Information C, When and Where to File.

Part II — Additional Tax on Distributions from Coverdell ESAs or a Qualified Tuition Program (QTP) Not Used for Educational Expenses

Line 5 – Enter the amount from federal Publication 970, Worksheet 5-3, line 16.

Long Form 540NR Filers: Enter the taxable amount of Coverdell ESA and QTP distributions included on Schedule CA (540NR), line 15, column E.

Line 6 – Enter on line 6 the total amount that is not subject to additional tax.

The 2½% (.025) additional tax does not apply to distributions that are:

- Due to the death or disability of the beneficiary;
- Made on account of a scholarship, allowance, or payment described in IRC Section 25A(g)(2); and,

If you are not required to file Form 540 or Long Form 540NR, see General Information C, When and Where to File.

Long Form 540NR Filers: Enter the portion of the taxable Coverdell ESA and QTP [Schedule CA (540NR), line 15, column E] that qualifies for the exception.

Line 8 – If you are not required to file Form 540 or Long Form 540NR, see General Information C, When and Where to File.

Part III — Additional Tax on Distributions from Archer Medical Savings Account (MSAs)

MSA Distributions

California law is the same as federal law regarding taxable distributions from MSAs, except the additional tax on distributions not used for qualified medical expenses is 10% for California. Complete federal Form 8853 before completing this part. You need to complete line 9 and line 10 only if you have an amount on federal Form 8853, line 10.

Line 9 – Enter the amount from federal Form 8853, line 10.

Long Form 540NR Filers: Enter the taxable amount of MSA distributions that was included on Schedule CA (540NR), line 21, column E.

Line 10a – Check this box if you checked the box on federal Form 8853, line 11a.

Any distribution amount that is excepted from the additional tax for federal purposes is also excepted from the additional tax for California. Refer to the instructions for federal Form 8853, line 11a.

Long Form 540NR Filers: To figure the amount of the distribution that is subject to the additional 10% tax, do not include any portion of the taxable MSA [Schedule CA (540NR), line 21, column E] distributions that qualifies for an exception.

Line 10b – If you are not required to file Form 540 or Long Form 540NR, see General Information C, When and Where to File.

Medicare+Choice MSA Distributions

California law is the same as federal law regarding distribution from Medicare+Choice MSAs. Any distribution that is subject to the 50% tax under IRC Section 138(c)(2) is also subject to a 50% tax for California purposes. Refer to the instructions for 2002 federal Form 8853, Section B, for more information.

Line 11 – Enter the same amount you entered on your 2002 federal Form 8853, line 15b.

Long Form 540NR Filers: Enter 50% of the portion of the amount that you included on line 14 of your 2002 federal Form 8853 (that does not qualify for any of the exceptions to the 50% tax) that was reported on Schedule CA (540NR), line 21, column E.